

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MAY 31, 2020

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MAY 31, 2020

	GOVERNMENTAL TYPE FUNDS							TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:								
CASH-OPERATING (CNB 5680)	\$164,013	---	---	---	---	---	---	\$164,013
CASH-OPERATING (FCB 7200)	\$1,958,985	---	---	---	---	---	---	\$1,958,985
CASH-OPERATING (FCB 3807)	\$155,354	---	---	---	---	---	---	\$155,354
CASH-OPERATING (FCB 6202)	---	---	---	\$171,191	\$568,426	---	---	\$739,618
CASH-OPERATING (FCB 8905)	---	---	\$6,322	---	---	---	---	\$6,322
CASH-OPERATING (FCB 2902)	---	---	\$27,302	---	---	---	---	\$27,302
ACCT RECEIVABLE	\$600	---	---	---	---	---	---	\$600
DUE FROM GENERAL FUND	---	\$29,700	---	---	---	---	---	\$29,700
DUE FROM CITT-TRANSPORTATION	\$3,828	---	---	---	---	---	\$58,431	\$62,259
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$120,399	---	---	---	---	---	\$120,399
INVEST-STATE BOARD (POOL)	\$12,039	---	---	---	---	---	---	\$12,039
TOTAL ASSETS	\$2,348,408	\$150,100	\$33,624	\$171,191	\$568,426	\$0	\$58,431	\$3,330,180
LIABILITIES:								
ACCOUNTS PAYABLE	\$86,036	---	---	---	---	---	---	\$86,036
UNION DUES PAYABLE-PBA	\$215	---	---	---	---	---	---	\$215
UNION DUES PAYABLE-PAT	\$363	\$230	---	---	---	---	---	\$593
FRS PENSION PAYABLE	\$15,077	\$632	---	---	---	---	---	\$15,709
457 PAYABLE	\$1,102	---	---	---	---	---	---	\$1,102
DUE TO GENERAL FUND	---	---	\$53,589	---	\$3,828	---	---	\$57,417
DUE TO ROAD FUND	\$29,700	---	---	---	---	---	---	\$29,700
DUE TO SANITATION FUND	\$311,308	---	---	---	---	---	---	\$311,308
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,485	---	---	---	---	---	---	\$2,485
STATE PERMIT SURCHARGE-DBR	\$10,004	---	---	---	---	---	---	\$10,004
TOTAL LIABILITIES	\$460,039	\$862	\$53,589	\$0	\$62,259	\$0	\$0	\$576,749
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$149,238	---	---	---	---	---	\$149,238
POLICE FORFEITURE	---	---	(\$19,966)	---	---	---	---	(\$19,966)
CITT	---	---	---	\$171,191	\$506,167	---	---	\$677,358
UNASSIGNED:	\$1,888,369	---	---	---	---	---	---	\$1,888,369
TOTAL FUND BALANCES	\$1,888,369	\$149,238	(\$19,966)	\$171,191	\$506,167	\$0	\$58,431	\$2,753,431
TOTAL LIABILITIES & FUND BALANCES	\$2,348,408	\$150,100	\$33,624	\$171,191	\$568,426	\$0	\$58,431	\$3,330,180

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$2,130,522	\$2,023,339	(\$107,184)
UTILITY TAXES - ELECTRIC	\$160,000	\$106,667	\$102,617	(\$4,049)
UTILITY TAXES - WATER	\$33,500	\$22,333	\$0	(\$22,333)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,667	\$3,540	(\$127)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$60,000	\$45,283	(\$14,717)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,667	\$2,135	(\$1,532)
BUILDING PERMITS	\$75,000	\$50,000	\$46,028	(\$3,972)
ELECTRIC PERMITS	\$10,000	\$6,667	\$7,508	\$841
PLUMBING PERMITS	\$12,000	\$8,000	\$16,115	\$8,115
MECHANICAL PERMITS	\$7,500	\$5,000	\$6,301	\$1,301
GARAGE SALE PERMITS	\$300	\$200	\$165	(\$35)
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$74,537	\$46,098	(\$28,439)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$30,498	\$26,686	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,410	\$1,076	(\$334)
OTHER FEES - PLAN REVIEW	\$5,000	\$3,333	\$1,969	(\$1,365)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$5,333	\$5,685	\$352
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,000	\$800	(\$200)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$300	\$475	\$175
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$16,667	\$14,735	(\$1,932)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$54,919	\$54,538	(\$380)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$170,886	\$144,287	(\$26,599)
FEMA REVENUE	\$0	\$0	\$66,077	\$66,077
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$167	\$473	\$306
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAININ	\$950	\$633	\$331	(\$302)
RECREATIONAL PROGRAM FEES	\$10,000	\$6,667	\$5,001	(\$1,666)
CONCESSION STAND	\$600	\$400	\$955	\$555
FACILITY RENTALS	\$3,500	\$2,333	\$3,155	\$822
TRAFFIC FINES	\$3,000	\$2,000	\$10,450	\$8,450
LIEN SEARCH FEES	\$3,000	\$2,000	\$4,155	\$2,155
FINES - CODE COMPLIANCE	\$15,000	\$10,000	\$875	(\$9,125)
MISCELLANEOUS REVENUE	\$5,000	\$3,333	\$33,166	\$29,832
INTEREST INCOME	\$5,000	\$3,333	\$12,875	\$9,542
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$5,420	\$5,420
TOTAL REVENUES	\$3,114,447	\$2,786,472	\$2,692,563	(\$93,909)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$8,000	\$5,288	\$2,712
FICA	\$918	\$612	\$405	\$207
TRAVEL & PER DIEM	\$2,500	\$1,667	\$14	\$1,653
COMMUNICATIONS	\$3,000	\$2,000	\$1,490	\$510
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$642	\$358
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,033	\$1,350	(\$317)
EDUCATION & TRAINING	\$4,200	\$2,800	\$415	\$2,385
TOTAL COMMISSION	\$25,668	\$17,112	\$9,603	\$7,509

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$57,996	\$62,288	(\$4,292)
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$36,052	\$35,567	\$486
REGULAR SALARIES-ADMIN ASST	\$31,820	\$21,213	\$21,968	(\$754)
PART-TIME SALARIES	\$19,344	\$12,896	\$0	\$12,896
FICA/MEDICARE	\$14,835	\$9,890	\$9,166	\$723
FLORIDA RETIREMENT SYSTEM	\$31,460	\$20,973	\$24,629	(\$3,656)
HEALTH INSURANCE	\$26,540	\$17,694	\$15,525	\$2,169
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$252	(\$29)
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$121,733	\$59,085	\$62,648
AUDITING FEES	\$21,000	\$17,000	\$17,000	\$0
FINANCE CONTRACT	\$55,000	\$36,667	\$36,667	\$0
TRAVEL & PER DIEM	\$12,300	\$8,200	\$2,000	\$6,200
COMMUNICATIONS	\$27,130	\$18,087	\$13,731	\$4,356
POSTAGE	\$6,898	\$4,599	\$3,658	\$941
UTILITIES	\$8,523	\$5,682	\$4,664	\$1,018
RENTALS AND LEASES	\$10,491	\$6,994	\$6,149	\$845
PROPERTY INSURANCE	\$146,676	\$110,007	\$131,541	(\$21,534)
PRINTING & BINDING	\$4,600	\$3,067	\$694	\$2,372
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$2,221	(\$1,221)
LEGAL ADVERTISING	\$8,913	\$5,942	\$6,146	(\$204)
OTHER CURRENT CHARGES	\$9,526	\$6,351	\$5,859	\$491
OFFICE SUPPLIES	\$8,500	\$5,667	\$5,006	\$661
OPERATING SUPPLIES	\$6,400	\$4,267	\$5,843	(\$1,576)
DUES & MEMBERSHIPS	\$5,950	\$3,967	\$7,777	(\$3,810)
EDUCATION & TRAINING	\$5,000	\$3,333	\$1,458	\$1,875
CONTINGENCY (COVID-19)	\$21,421	\$14,281	\$1,154	\$13,127
TOTAL ADMINISTRATION	\$807,945	\$553,779	\$480,421	\$73,358
DEBT SERVICE				
PRINCIPAL EXPENSE	\$20,260	\$20,260	\$20,261	(\$1)
INTEREST EXPENSE	\$11,520	\$11,520	\$11,519	\$1
OTHER DEBT SERVICE COSTS	\$240	\$160	\$0	\$160
TOTAL DEBT SERVICE	\$32,020	\$31,940	\$31,780	\$160

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$386,861	\$367,108	\$19,752
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$47,424	\$60,719	(\$13,295)
OVERTIME	\$50,000	\$33,333	\$13,154	\$20,180
SPECIAL PAY & COURT PAYS	\$15,000	\$10,000	\$1,017	\$8,983
OFF DUTY POLICE	\$0	\$0	\$23,270	(\$23,270)
FICA/MEDICARE	\$54,807	\$36,538	\$34,714	\$1,824
FLORIDA RETIREMENT SYSTEM	\$151,371	\$100,914	\$96,475	\$4,439
HEALTH INSURANCE	\$52,158	\$34,772	\$46,194	(\$11,422)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$21,139	\$3,619
TRAVEL & PER DIEM	\$1,000	\$667	\$1,431	(\$764)
COMMUNICATIONS	\$9,714	\$6,476	\$6,449	\$27
UTILITIES	\$3,740	\$2,493	\$1,289	\$1,204
RENTALS & LEASES	\$73,642	\$49,094	\$46,735	\$2,360
INSURANCE-POLICE	\$13,995	\$10,496	\$12,032	(\$1,536)
REPAIRS & MAINTENANCE	\$67,500	\$45,000	\$51,618	(\$6,618)
PRINTING & BINDING	\$600	\$400	\$252	\$148
OPERATING SUPPLIES	\$89,630	\$59,753	\$59,777	(\$24)
TOLLS	\$0	\$0	\$4,792	(\$4,792)
DUES & MEMBERSHIPS	\$1,200	\$800	\$488	\$312
EDUCATION & TRAINING	\$7,000	\$4,667	\$6,003	(\$1,336)
CONTINGENCY (COVID-19)	\$0	\$0	\$3,889	(\$3,889)
CAPITAL OUTLAY	\$10,500	\$7,000	\$0	\$7,000
TOTAL POLICE	\$1,286,294	\$861,447	\$858,546	\$2,901
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$21,920	\$21,498	\$422
SPECIAL PAY	\$1,500	\$1,000	\$0	\$1,000
FICA/MEDICARE	\$2,515	\$1,677	\$1,645	\$32
FLORIDA RETIREMENT SYSTEM	\$2,716	\$1,811	\$1,821	(\$10)
HEALTH INSURANCE	\$8,089	\$5,393	\$5,765	(\$372)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$48	\$16
PROFESSIONAL SERVICES	\$67,925	\$45,283	\$41,575	\$3,709
MEMBERSHIPS	\$0	\$0	\$127	(\$127)
EDUCATION & TRAINING	\$1,000	\$667	\$265	\$402
OPERATING SUPPLIES	\$0	\$0	\$155	(\$155)
TOTAL BUILDING	\$116,710	\$77,814	\$72,898	\$4,915

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$50,666	\$41,227	\$9,440
FICA/MEDICARE	\$5,814	\$3,876	\$2,913	\$963
FLORIDA RETIREMENT SYSTEM	\$6,278	\$4,185	\$3,473	\$712
HEALTH INSURANCE	\$16,179	\$10,786	\$13,503	(\$2,717)
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,138	\$1,609	\$528
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$3,333	\$0	\$3,333
COMMUNICATIONS	\$870	\$580	\$559	\$21
RENTALS & LEASES	\$6,864	\$4,576	\$0	\$4,576
INSURANCE	\$2,123	\$1,592	\$1,825	(\$233)
REPAIRS & MAINTENANCE	\$1,200	\$800	\$0	\$800
CONTINGENCY	\$2,000	\$1,333	\$0	\$1,333
OPERATING SUPPLIES	\$2,550	\$1,700	\$247	\$1,453
MEMBERSHIPS & DUES	\$100	\$67	\$50	\$17
EDUCATION & TRAINING	\$1,200	\$800	\$85	\$715
TOTAL CODE COMPLIANCE	\$129,026	\$86,432	\$65,491	\$20,941
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$139,633	\$121,031	\$18,601
OVERTIME	\$1,000	\$667	\$6,277	(\$5,611)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$10,886	\$9,854	\$1,032
FLORIDA RETIREMENT SYSTEM	\$17,301	\$11,534	\$10,120	\$1,413
HEALTH INSURANCE	\$41,487	\$27,658	\$27,167	\$491
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$8,043	\$2,640
CONTRACT SERVICES	\$13,000	\$8,667	\$6,240	\$2,427
COMMUNICATIONS	\$2,280	\$1,520	\$3,104	(\$1,584)
UTILITIES	\$9,972	\$6,648	\$5,868	\$780
RENTALS & LEASES	\$14,791	\$9,861	\$8,905	\$956
PROPERTY INSURANCE	\$5,351	\$4,013	\$5,949	(\$1,936)
REPAIRS & MAINTENANCE	\$38,000	\$25,333	\$18,377	\$6,956
LANDSCAPE MAINTENANCE	\$81,000	\$54,000	\$32,565	\$21,435
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$6,667	\$0	\$6,667
OPERATING SUPPLIES	\$25,000	\$16,667	\$39,050	(\$22,383)
DUES & MEMBERSHIPS	\$150	\$100	\$0	\$100
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
CONTINGENCY (COVID-19)	\$0	\$0	\$9,925	(\$9,925)
CAPITAL OUTLAY	\$12,000	\$8,000	\$0	\$8,000
TOTAL PUBLIC WORKS	\$515,353	\$346,202	\$313,976	\$32,226

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$31,003	\$30,406	\$597
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$26,292	\$20,417	\$5,875
FICA/MEDICARE	\$6,611	\$4,408	\$3,888	\$520
FLORIDA RETIREMENT SYSTEM	\$6,851	\$4,567	\$3,884	\$684
HEALTH INSURANCE	\$8,089	\$5,393	\$5,895	(\$502)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$116	\$38
TRAVEL AND PER DIEM	\$0	\$357	\$357	\$0
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,920	\$2,961	(\$1,041)
UTILITIES	\$5,100	\$3,400	\$3,081	\$319
RENTALS & LEASES	\$6,950	\$4,633	\$1,705	\$2,928
PROPERTY INSURANCE	\$5,201	\$3,901	\$6,181	(\$2,280)
REPAIRS & MAINTENANCE	\$45,000	\$30,000	\$1,291	\$28,709
CONCESSION EXPENSES	\$500	\$333	\$0	\$333
SPECIAL EVENTS	\$10,700	\$7,133	\$4,445	\$2,689
OPERATING SUPPLIES	\$3,750	\$2,500	\$1,208	\$1,292
MEMBERSHIPS & DUES	\$160	\$106	\$0	\$106
EDUCATION & TRAINING	\$2,000	\$1,333	\$1,015	\$318
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$36,000	\$11,083	\$24,917
TOTAL PARKS AND RECREATION	\$243,939	\$163,434	\$97,932	\$65,501
TOTAL EXPENDITURES	\$3,156,957	\$2,138,159	\$1,930,649	\$207,510
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	\$648,313	\$761,914	\$113,601
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$32,395	\$0	(\$32,395)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$32,395	\$0	(\$32,395)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$60,736	\$0	(\$60,736)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$60,736	\$0	(\$60,736)
NET CHANGE IN FUND BALANCES	\$0	\$709,049	\$761,914	\$52,865
FUND BALANCE-BEGINNING	\$0		\$1,126,455	
FUND BALANCE-ENDING	\$0		\$1,888,369	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$54,330	\$44,271	(\$10,059)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$15,120	\$14,209	(\$911)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,062	\$1,062	\$0
TOTAL REVENUES	\$105,591	\$70,512	\$59,542	(\$10,970)
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$45,084	\$45,189	(\$105)
OVERTIME	\$1,000	\$667	\$1,257	(\$590)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$3,551	\$3,670	(\$119)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$3,724	\$3,934	(\$210)
HEALTH INSURANCE	\$16,699	\$11,132	\$11,323	(\$190)
WORKERS COMPENSATION INSURANCE	\$7,838	\$5,225	\$4,426	\$800
COMMUNICATIONS	\$480	\$320	\$240	\$80
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,387	\$1,788	(\$401)
REPAIRS & MAINTENANCE	\$18,204	\$12,136	\$948	\$11,188
OPERATING SUPPLIES	\$8,000	\$5,333	\$17,048	(\$11,715)
EDUCATION & TRAINING	\$300	\$200	\$0	\$200
TOTAL EXPENDITURES	\$134,139	\$89,759	\$90,822	(\$1,062)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$28,548)	(\$19,247)	(\$31,280)	(\$12,032)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$16,266	\$0	(\$16,266)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$16,266	\$0	(\$16,266)
NET CHANGE IN FUND BALANCES	(\$4,149)	(\$2,981)	(\$31,280)	(\$28,298)
FUND BALANCE-BEGINNING	\$4,149		\$180,517	
FUND BALANCE-ENDING	\$0		\$149,238	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$187	\$187
TOTAL REVENUES	\$0	\$0	\$187	\$187
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$187	\$187
NET CHANGE IN FUND BALANCES	\$0	\$0	\$187	\$187
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$19,966)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$17,067	\$4,587	(\$12,481)
INTEREST INCOME	\$200	\$133	\$816	\$683
TOTAL REVENUES	\$25,801	\$17,201	\$5,403	(\$11,798)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$94,667	\$0	\$94,667
TOTAL EXPENDITURES	\$142,000	\$94,667	\$0	\$94,667
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$116,199)	(\$77,466)	\$5,403	\$82,869
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$77,466)	\$5,403	\$82,869
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$171,191	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$68,270	\$18,347	(\$49,923)
INTEREST INCOME	\$800	\$533	\$3,264	\$2,731
TOTAL REVENUES	\$103,205	\$68,803	\$21,611	(\$47,192)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$16,667	\$15,843	\$824
TRANSPORTATION PROJECTS	\$347,724	\$231,816	\$6,655	\$225,161
TOTAL EXPENDITURES	\$372,724	\$248,483	\$22,498	\$225,985
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$269,519)	(\$179,679)	(\$887)	\$178,793
NET CHANGE IN FUND BALANCES	(\$269,519)	(\$179,679)	(\$887)	\$178,793
FUND BALANCE-BEGINNING	\$269,519		\$507,054	
FUND BALANCE-ENDING	\$0		\$506,167	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016		RECEIVED		TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/15			\$ 49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES				\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
LESS: FPL STREETLIGHTING				\$ -	\$ (23,259.85)	\$ (23,259.85)
BALANCE AT 9/30/16				\$ 72,403.30	\$ 405,304.61	\$ 477,707.91

FY 2017		RECEIVED		TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/16			\$ 72,403.30	\$ 405,304.61	\$ 477,707.91
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL				\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
LESS: FPL STREETLIGHTING				\$ -	\$ (28,995.43)	\$ (28,995.43)
BALANCE AT 9/30/17				\$ 97,532.10	\$ 476,824.38	\$ 574,356.48

FY 2018		RECEIVED		TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17			\$ 97,532.10	\$ 476,824.38	\$ 574,356.48
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL				\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING				\$ -	\$ (24,784.27)	\$ (24,784.27)
BALANCE AT 9/31/18				\$ 124,092.30	\$ 558,280.91	\$ 682,373.21

FY 2019		RECEIVED		TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/18			\$ 124,092.30	\$ 558,280.91	\$ 682,373.21
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL				\$ 29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF				\$ -	\$ (203,509.64)	\$ (203,509.64)
LESS: FPL STREETLIGHTING				\$ -	\$ (24,599.92)	\$ (24,599.92)
BALANCE AT 9/30/19				\$ 153,321.30	\$ 447,088.35	\$ 600,409.65

VILLAGE OF BISCAYNE PARK
CITT FUNDS

FY 2020				TRANSIT		TRANSPORTATION		TOTAL
				20%		80%		
BALANCE	9/30/19			\$	153,321.30	\$	447,088.35	\$ 600,409.65
DEPOSIT	10/9/19	\$	12,878.00	\$	2,575.60	\$	10,302.40	\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$	1,906.60	\$	7,626.40	\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$	2,570.00	\$	10,280.00	\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$	2,016.80	\$	8,067.20	\$ 10,084.00
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
DEPOSIT				\$	-	\$	-	\$ -
FY 20 TOTAL				\$	9,069.00	\$	36,276.00	\$ 45,345.00
LESS: TRANSFER DUE TO GF						\$	(203,509.64)	\$ (203,509.64)
LESS: FPL STREETLIGHTING				\$	-		(\$15,843)	\$ (15,843.07)
BALANCE AT 9/30/20				\$	162,390.30	\$	264,011.64	\$ 426,401.94

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

MAY 31, 2020

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$311,308
TOTAL ASSETS	<u>\$311,308</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO ROAD FUND	\$120,399
TOTAL LIABILITIES	<u>\$120,399</u>
<u>NET POSITION</u>	
UNRESTRICTED	\$190,909
TOTAL NET POSITION	<u>\$190,909</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MAY 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/20	ACTUAL THRU 05/31/20	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$486,329	(\$15,600)
MISC INCOME	\$2,601	\$1,734	\$40	(\$1,694)
TOTAL REVENUES	\$504,530	\$503,663	\$486,369	(\$17,294)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$278,707	\$290,233	(\$11,526)
OTHER CURRENT CHARGES	\$1,000	\$667	\$0	\$667
TOTAL EXPENDITURES	\$419,060	\$279,373	\$290,233	(\$10,860)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$85,470	\$224,290	\$196,136	(\$28,154)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$56,980)	\$0	\$56,980
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$56,980)	\$0	\$56,980
NET CHANGE IN FUND BALANCES	\$0	\$167,310	\$196,136	\$28,827
FUND BALANCE-BEGINNING	\$0		(\$5,228)	
FUND BALANCE-ENDING	\$0		\$190,909	